

**COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTARY ROOM AND BOARD COMPUTATION
For the year ended June 30, _____**

Non-HUD Homes

Program Type: CTH-II

Object Code #		Expense Description	Name of Home							
			Squidward	Spongebob	Patrick	Total				
Directly Charged Room and Board Expenses										
5115	Telephone ¹	\$	2,100	\$	2,200	\$	1,800	\$	6,100	
5116	Cable TV		600		600		600		1,800	
5118	Internet		960		960		960		2,880	
5130	Sewer and Water		480		540		280		1,300	
5135	Electric and Gas		2,400		3,600		3,800		9,800	
5160	Pest Control		180		180		180		540	
5173	Garbage Service		220		220		-		440	
5180	Contracted Facility Maintenance		2,800		1,500		-		4,300	
5181	Lawn Maintenance		1,200		1,800		750		3,750	
5210	Food ²		6,000		8,000		4,200		18,200	
5225	Household Supplies		1,800		780		350		2,930	
5240	Minor Equipment ³		285		-		1,100		1,385	
5405	Insurance - Building and Contents		485		505		430		1,420	
5505	Building and Household Depreciation		5,800		4,500		4,800		15,100	
5515	Improvements Depreciation		1,200		130		1,325		2,655	
5560	Building Interest		-		-		-		-	
Total Direct Room and Board Expenses				26,510		25,515		20,575		72,600
Costs Allocated to Room and Board Expenses										
5900	Administration ⁴		2,121		2,041		1,646		5,808	
5950	Facility Maintenance		5,400		5,400		5,400		16,200	
Total Allocated Costs for Room and Board				7,521		7,441		7,046		22,008
Total Allowable Room and Board Costs			\$	34,031	\$	32,956	\$	27,621	\$	94,608
Number of Funded Beds in Facility				4		4		4		12
Average Annual Costs per Bed			\$	8,508	\$	8,239	\$	6,905	\$	7,884
Average Monthly Costs per Bed			\$	709	\$	687	\$	575	\$	657

COUNTY DISABILITIES AND SPECIAL NEEDS BOARD
SUPPLEMENTARY ROOM AND BOARD COMPUTATION - CONTINUED
For the year ended June 30, _____

HUD Homes

Program Type: CTH-II

Object Code #		Expense Description	Name of Home						
			Mr. Krabs	Gary	Plankton	Total			
Directly Charged Room and Board Expenses									
5210	Food ²	\$	6,000	\$	8,000	\$	4,200	\$	18,200
5225	Household Supplies		1,800		780		350		2,930
Total Direct Room and Board Expenses			7,800		8,780		4,550		21,130
Costs Allocated to Room and Board Expenses									
5900	Administration ⁴		624		702		364		1,690
Total Allocated Costs for Room and Board			624		702		364		1,690
Total Allowable Room and Board Costs		\$	8,424	\$	9,482	\$	4,914	\$	22,820
Number of Funded Beds in Facility			4		4		3		11
Average Annual Costs per Bed		\$	2,106	\$	2,371	\$	1,638	\$	2,075
Average Monthly Costs per Bed		\$	176	\$	198	\$	137	\$	173

Note: *The auditor must collaborate with the Organization to identify all allowable room and board general ledger accounts. A separate schedule must be completed for each residential program type that must have an established room and board charge.*

Schedules must be separated for those programs that are HUD funded and for those that are not, as applicable.

1 - Telephone should not include mobile phones or pagers.

2 - Food costs should be reported gross of SNAP/EBT benefits.

3 - Minor equipment is used to account for non-supply items such as furniture, appliances, and other room and board non-capital items.

4 - Administration costs should be based on the administrative cost percentage used to allocate expenses to each home.